### **Weekly Committee Schedule**

### **HOUSE OF REPRESENTATIVES**

### **Committee on Ways and Means**

Sunday, February 21, 2016 **Committee Room 6** 3:00 p.m.

### **INSTRUMENTS TO BE HEARD:**

Any legislative instrument which is not disposed of at the Sunday, February 21, 2016, meeting may be carried over to the meeting scheduled for Monday, February 22, 2016.

## \*\* Subject to receipt of fiscal note

| HCR 3 | HAVARD      | TAX/SALES-USE-EXEMPT Urges and requests the Department of Revenue to reexamine their revenue ruling determination that a certain rate reduction and tax exemption is applicable to sellers of nonprepared foods  |
|-------|-------------|--|
| HB 35 | MORRIS, JAY | <b>TAX CREDITS</b> Increases the refundable amount of the tax credit for local inventory taxes paid to political subdivisions (Item #31)   |
| HB 36 | MORRIS, JAY | <b>TAX/CORP INCOME</b> Reduces the rates and modifies the brackets for purposes of calculating corporate income tax liability (Item #3)  |
| HB 37 | BACALA      | <b>TAX CREDITS</b> Accelerates the termination date for the solar energy systems tax credit (Item #26)   |
| HB 46 | JAMES       | <b>TAX CREDITS</b> Reduces the amount of certain ad valorem tax credits and provides for the carry forward rather than the refund of a certain portion of excess credit amounts (Item #31)   |
| HB 47 | JAMES       | TAX CREDITS Reduces the amount of certain ad valorem tax credits and provides for the carryforward rather than the refund of a certain portion of excess credit amounts (Item #31)   |
| HB 50 | ABRAMSON    | <b>TAX/CORP INCOME</b> Provides relative to the state taxation of corporations (Items #3 and 19)   |
| HB 53 | ABRAMSON    | TAX/SALES-USE, STATE To establish a framework upon which to repeal the property tax on business inventories and offshore vessels as well as the state income tax credits associated therewith through the repeal of a state sales and use tax, the levy of a limited, temporary state sales and use tax, and limitations on the applicability of certain exclusions and exemptions from certain state sales and use taxes (Items #31 and 36) |

| HB 55 | LEGER       | <b>TAX/INCOME TAX</b> Requires that certain deductible items be added-back on certain corporate income tax returns (Item #5)   |
|-------|-------------|--|
| HB 57 | STOKES      | <b>TAX CREDITS</b> Repeals three-year sunset on certain eligibility requirements relative to the income tax credit for net taxes paid to other states (Item #13)   |
| HB 58 | JACKSON     | <b>TAX/CORP INCOME</b> Provides relative to the apportionment formula for computing corporate income tax (Item #5)   |
| HB 59 | MORENO      | TAX/SALES-USE, STATE Provides relative to imposition of the state sales and use tax on hotels (Items #9 and 30)  |
| HB 60 | HAVARD      | TAX/SALES-USE-EXEMPT Provides with respect to the sales of certain food and beverages at convenience stores (Item #36)   |
| HB 61 | MORRIS, JAY | TAX/SALES & USE Dedicates the avails of the existing one percent state sales and use tax to the Stability in Higher Education Fund and provides with respect to the extent of that tax base for purposes of monies available for deposit into the fund (Items #7 and 36) |
| HB 72 | SHADOIN     | TAX/SALES-USE, STATE Increases the state sales tax on telecommunications services (Item #24)   |
| HB 73 | MORRIS, JAY | <b>TAX/INCOME TAX</b> Requires that certain deductible items be added-back on certain corporate income tax returns (Item #5)   |
| HB 74 | MORRIS, JAY | <b>TAX/CORP INCOME</b> Provides for methods of determining income subject to the corporation income tax (Item #5)  |
| HB 75 | STOKES      | TAX/INCOME TAX Changes the rates and brackets for purposes of calculating individual income tax liability and eliminates certain deductions (Item #3)  |
| HB 76 | STOKES      | TAX/INCOME TAX (Constitutional Amendment) Eliminates the income tax deduction for federal income taxes paid for purposes of computing individual and corporate income taxes and references to the maximum amount of individual income tax rates and brackets (Item #3)   |
| HB 78 | IVEY        | <b>TAX/INCOME TAX</b> (Constitutional Amendment) Eliminates the income tax deduction for federal income taxes paid and provides for the maximum rate for individual income tax (Item #2, 3, 17, and 19)  |
| НВ 79 | IVEY        | TAX/INCOME TAX Repeals the state income tax deduction for federal income taxes paid for  |

| purpo | ses of calcula | ating indivi | idual and co | orporate |
|-------|----------------|--------------|--------------|----------|
| incon | e taxes (Item  | n #17)       |              |          |

| HB 80 | STOKES      | <b>TAX/INCOME TAX</b> Repeals the state income tax deduction for federal income taxes paid for purposes of calculating individual and corporate income taxes (Item #17) |
|-------|-------------|---|
| HB 81 | THIBAUT     | TAX/SALES & USE (Constitutional Amendment) Provide with respect to limitations on sales and use tax (Item #16 and 36)   |
| HB 82 | STOKES      | <b>TAX/TAXATION</b> (Constitutional Amendment)<br>Provides with respect to limitations on sales and use<br>tax including exclusions and exemptions (Item #36)           |
| HB 83 | STOKES      | <b>TAX/TAXATION</b> (Constitutional Amendment)<br>Provide with respect to limitations on the power to<br>tax (Item #3 and 36)   |
| HB 84 | JACKSON     | TAX/SALES-USE-EXEMPT (Constitutional Amendment) Removes the prohibition against levying a state sales and use tax on the sale of gasoline (Item #36)                    |
| HB 85 | MORRIS, JAY | <b>TAX/INCOME TAX</b> Provides relative to the allowable amount of net operating loss deduction (Item #12)  |
| HB 87 | ANDERS      | TAX/INSURANCE PREMIUM Reduces the amount of the insurance premium tax for certain Louisiana investments (Item #6)   |
| HB 88 | BROADWATER  | <b>TAX/INCOME TAX</b> Repeals the state income tax deduction for federal income taxes paid for purposes of calculating individual and corporate income taxes (Item #17) |
| HB 90 | IVEY        | TAX/CORP FRANCHISE Phases out the corporation franchise tax (Item #28)  |
| HB 91 | BISHOP, S.  | TAX/AD VALOREM TAX (Constitutional Amendment) Adds certain property tax exemptions and dedicates certain revenue (Item #7, 26, and 31)                                  |
| HB 92 | BISHOP, S.  | <b>TAX/TAXATION</b> Eliminates the refundability of the tax credit for ad valorem taxes paid on inventory by certain taxpayers (Item #26)                               |
| HB 93 | JONES       | TAX/SALES & USE Provide with respect to the payment of advance sales tax (Item #35)   |
| HB 94 | MONTOUCET   | TAX/SALES-USE-EXEMPT Provides for the extent of the sales and use tax exemption for business utilities (Item #16)   |
| HB 95 | LEGER       | <b>TAX/INCOME TAX</b> Repeals the state income tax deduction for federal income taxes paid for purposes of calculating individual and corporate income taxes (Item #17) |

### Monday, February 22, 2016 Committee Room 6 9:00 a.m.

### INSTRUMENTS TO BE HEARD:

Any legislative instrument which was not disposed of at the meeting held Sunday, February 21, 2016, may be carried over and heard at the Monday, February 22, 2016, meeting.

# \*\* Subject to receipt of fiscal note

| HCR 3 | HAVARD         | TAX/SALES-USE-EXEMPT Urges and requests<br>the Department of Revenue to reexamine their<br>revenue ruling determination that a certain rate<br>reduction and tax exemption is applicable to sellers<br>of nonprepared foods  |
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| НВ 36 | MORRIS, JAY    | <b>TAX/CORP INCOME</b> Reduces the rates and modifies the brackets for purposes of calculating corporate income tax liability (Item #3)  |
| HB 37 | BACALA         | <b>TAX CREDITS</b> Accelerates the termination date for the solar energy systems tax credit (Item #26)   |
| HB 46 | JAMES          | TAX CREDITS Reduces the amount of certain ad valorem tax credits and provides for the carry forward rather than the refund of a certain portion of excess credit amounts (Item #31)  |
| HB 47 | JAMES          | TAX CREDITS Reduces the amount of certain ad valorem tax credits and provides for the carryforward rather than the refund of a certain portion of excess credit amounts (Item #31)   |
| HB 50 | ABRAMSON       | <b>TAX/CORP INCOME</b> Provides relative to the state taxation of corporations (Items #3 and 19)   |
| HB 53 | ABRAMSON (TBA) | TAX/SALES-USE, STATE To establish a framework upon which to repeal the property tax on business inventories and offshore vessels as well as the state income tax credits associated therewith through the repeal of a state sales and use tax, the levy of a limited, temporary state sales and use tax, and limitations on the applicability of certain exclusions and exemptions from certain state sales and use taxes (Items #31 and 36) |
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| HB 72 | SHADOIN     | <b>TAX/SALES-USE, STATE</b> Increases the state sales tax on telecommunications services (Item #24)  |
| HB 73 | MORRIS, JAY | <b>TAX/INCOME TAX</b> Requires that certain deductible items be added-back on certain corporate income tax returns (Item #5)   |
| HB 74 | MORRIS, JAY | <b>TAX/CORP INCOME</b> Provides for methods of determining income subject to the corporation income tax (Item #5)  |
| HB 75 | STOKES      | <b>TAX/INCOME TAX</b> Changes the rates and brackets for purposes of calculating individual income tax liability and eliminates certain deductions (Item #3)   |
| HB 76 | STOKES      | TAX/INCOME TAX (Constitutional Amendment) Eliminates the income tax deduction for federal income taxes paid for purposes of computing individual and corporate income taxes and references to the maximum amount of individual income tax rates and brackets (Item #3)   |
| HB 78 | IVEY        | <b>TAX/INCOME TAX</b> (Constitutional Amendment) Eliminates the income tax deduction for federal income taxes paid and provides for the maximum rate for individual income tax (Item #2, 3, 17, and 19)  |
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| HB 94 | MONTOUCET   | TAX/SALES-USE-EXEMPT Provides for the extent of the sales and use tax exemption for business utilities (Item #16)   |
| HB 95 | LEGER       | <b>TAX/INCOME TAX</b> Repeals the state income tax deduction for federal income taxes paid for purposes of calculating individual and corporate income taxes (Item #17) |

### Tuesday, February 23, 2016 Committee Room 6 9:00 a.m.

### **INSTRUMENTS TO BE HEARD:**

Any instruments that may be referred to the committee and listed on the meeting notice posted the day before the meeting (subject to rule suspension and receipt of fiscal note).

Wednesday, February 24, 2016 Committee Room 6 9:00 a.m.

### **INSTRUMENTS TO BE HEARD:**

Any instruments that may be referred to the committee and listed on the meeting notice posted the day before the meeting (subject to rule suspension and receipt of fiscal note).

Thursday, February 25, 2016 Committee Room 6 9:00 a.m.

#### INSTRUMENTS TO BE HEARD:

Any instruments that may be referred to the committee and listed on the meeting notice posted the day before the meeting (subject to rule suspension and receipt of fiscal note).

Friday, February 26, 2016 Committee Room 6 9:00 a.m.

### INSTRUMENTS TO BE HEARD:

Any instruments that may be referred to the committee and listed on the meeting notice posted the day before the meeting (subject to rule suspension and receipt of fiscal note).

LEGISLATIVE INSTRUMENTS MAY BE DELETED (DOES NOT REQUIRE HOUSE RULES SUSPENSION) OR ADDED (REQUIRES HOUSE RULES SUSPENSION) PRIOR TO THE MEETING DATE. (HOUSE RULES 14.23 AND 14.24) SEE THE DAILY NOTICE OF COMMITTEE MEETINGS POSTED PRIOR TO MEETING DATE.

NEIL C. ABRAMSON Chairman